S/N: TBA

Docket No: IKU-105-PCT

5/24/2006

Docket No.:-1KU-105-PCT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Serial No.: TO BE ASSIGNED Confirmation No.: TO BE ASSIGNED

Art Unit: TO BE ASSIGNED Applicant: Mikiko KAMINUMA et al.

Examiner: TO BE ASSIGNED

Customer No: 28892

Filed: May 24, 2006

For: Parakeratosis Inhibitor and Skin Preparation for External Use

PRELIMINARY AMENDMENT

US Patent & Trademark Office Customer Service Window, Mail Stop: PATENT APPLICATIONS Randolph Building 401 Dulany Street Alexandria, VA 22314

Sir:

After assigning a serial number to the above-captioned application and before calculating the fee, please undertake the following changes:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 13 of this paper.